



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: **Margaret J. Partlow** Date Reviewed: **09-18-00**

Ancillary Document being reviewed (provide number and title): **ETA 128.08.173 Dismantling of equipment as retail sales**

Date last Issued: **August 5, 1966**

This document is being reviewed in conjunction with (provide WAC number and title): **WAC 458-20-173 Installing, Cleaning, Repairing or Otherwise Altering or Improving Personal Property of Consumers**

Purpose of the document: **To explain that the dismantling of equipment coming off of ships as a part of preparing, crating, and loading the equipment onto railroad cars for further shipment is not a retail sale, but the entire activity is subject to the service and other activities B&O tax.**

	Yes	No
Is the document clearly written?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide accurate and useful information?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Yes	No
Does the document provide information not currently in the rule?	<input checked="" type="checkbox"/>	<input type="checkbox"/>



**Review recommendation:**

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

X

Briefly explain your recommendation:

The information provided in this document is not pertinent to the subject matter of Rule 173 and is potentially misleading. ETA 128 should be repealed.

The situation at hand is the dismantling of equipment as it comes off ships and is placed in railroad cars for further shipment. ETA 128 explains that this dismantling is not a retail sale, and that the taxpayer's entire activity of dismantling, packing, crating, loading, etc. is subject to the service and other activities B&O tax.

This document does not recognize the possibility that some or all of the income attributable to this activity may be subject to the stevedoring B&O tax rate/classification, which was enacted after ETA 128 was issued. WAC 458-20-193D (Transportation . . . or other services in interstate or foreign commerce) explains in part that "stevedoring and associated activities means all activities of a labor, service or transportation nature whereby cargo is loaded or unloaded to or from vessels"

Manager Action: ☐ Accepted recommendation

Date: _____

☐ Returned for further review

Date: _____

Comments _____